

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-3-76

LIABILITY FOR TAX WITHHELD

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(1) Any person required under §40-18-71, Code of Alabama 1975, and/or § 40-18-91 to withhold, account for, and pay over income tax shall be liable for the tax required to be withheld.

(a) "Person" as used herein includes an officer of a corporation or a member of a partnership or other entity whose duty it is to withhold, account for, and pay over the tax required under § 40-18-71.

(b) Any income tax withheld shall be deemed to be held in trust for the State of Alabama. See § 40-18-74(c).

(c) An employer or withholding tax agent is liable for any additional income tax withheld pursuant to an agreement as provided in § 40-18-71(e).

(2) Penalties for failure to withhold, account for, and/or pay over the tax required under §§ 40-18-71, Code of Alabama 1975, 40-18-75, and 40-18-91 are provided in § 40-2A-11, Code of Alabama 1975, § 40-29-70, Code of Alabama 1975, in addition to §§ 40-29-73, 40-29-74, and 40-29-75.

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